

DYKEMA GOSSETT PLLC
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(248) 203-0700
Brendan G. Best (P66370)

**Special Counsel for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession**

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	-----	X
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
	-----	X

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE
GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR FIRST INTERIM FEE
APPLICATION OF DYKEMA GOSSETT PLLC FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
AS SPECIAL COUNSEL FOR THE DEBTORS NUNC PRO TUNC
TO APRIL 1, 2007 FOR THE PERIOD FROM APRIL 1, 2007
THROUGH AND INCLUDING SEPTEMBER 30, 2007**

Name of Applicant:	Dykema Gossett PLLC
Time Period:	April 1, 2007 through and including September 30, 2007
Role in the Case: Possession	Special Counsel for the Debtors and Debtors in Possession

Nunc Pro Tunc to April 1, 2007

Date of Retention:

August 15, 2007

SUMMARY OF APPLICATION

Prior Applications:

	First Fee Application
Fees Previously Requested	Current Application
Fees Previously Awarded	None
Expenses Previously Requested	None
Expenses Previously Awarded	None

**CURRENT APPLICATION
FEES AND EXPENSES SUMMARY**

Date Filed	Period Covered	Requested Fees this Period	Requested Expenses this Period	Amount of Fees Paid this Period (80%)	Amount of Holdback Fees this Period (20%)
12/14/2007	04/01/2007 - 09/30/2007	\$382,809.95	\$28,365.03	\$306,247.96	\$76,561.99
Total	04/01/2007 – 09/30/2007	\$382,809.95	\$28,365.03	\$306,247.96	\$76,561.99

EXHIBIT B

SUMMARY OF FEES

APRIL 1, 2007 THROUGH AND INCLUDING SEPTEMBER 30, 2007

ATTORNEYS	TITLE	YEAR ADMITTED TO BAR	HOURLY BILLING RATE AND YEAR	HOURLY BILLING RATE DISCOUNT AND YEAR¹	HOURS	AMOUNT
RONALD L. ROSE	MEMBER	1967	\$490.00 / 2007		1.80	\$ 882.00
STEVEN E. GROB	MEMBER	1979	\$480.00 / 2007		54.00	25,920.00
ALEKSANDRA A. MIZIOLEK	MEMBER	1980	\$445.00 / 2007	\$420.88	125.90	52,989.21
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JOHN W. REES	MEMBER	1993	\$410.00 / 2007	\$286.15	319.50	91,426.00
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¹ Some rates are shown at their discounted amount due to an arrangement with Delphi to discount the total amount of fees for various matters. To see the amount of discount during the Fee Period, review the various accounting records referenced in Exhibit C.

<u>ATTORNEYS</u>	<u>TITLE</u>	<u>YEAR ADMITTED TO BAR</u>	<u>HOURLY BILLING RATE AND YEAR</u>	<u>HOURLY BILLING RATE DISCOUNT AND YEAR</u>	<u>HOURS</u>	<u>AMOUNT</u>
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KAY L. MANECKE	LEGAL SPECIALIST	N/A	\$190.00 / 2007		00.70	133.00
ANNA M. KAMPS	LEGAL SPECIALIST	N/A	\$165.00 / 2007	\$148.50	01.20	178.20
KATHLEEN A. NOWAK	DOCUMENT SPECIALIST	N/A	\$50.00		00.20	10.00
			EFFECTIVE BILLING RATE	<u>3.15.33</u>		
			TOTAL HOURS		<u>1,214.00</u>	
			TOTAL FEES			<u>\$382,809.95</u>

Hearing Date and Time: February 26, 2008 at 10:00 a.m.
Objection Deadline: February 19, 2008 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)

Debtors. : (Jointly Administered)

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FIRST INTERIM FEE APPLICATION OF DYKEMA GOSSETT PLLC
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES AS SPECIAL COUNSEL FOR THE DEBTORS
NUNC PRO TUNC TO APRIL 1, 2007 FOR THE PERIOD
FROM APRIL 1, 2007 THROUGH AND INCLUDING SEPTEMBER 30, 2007

Dykema Gossett PLLC ("Dykema") attorneys for the Debtors, Delphi Corporation, et al. ("Delphi"), Special Counsel for the Period from April 1, 2007 through and including September 30, 2007 ("Fee Application Period"), hereby submits this first application (the "First

Application") for the first interim award of compensation for professional services rendered during the Fee Application Period and for reimbursement of expenses for the Fee Application Period. In support of the First Application, Dykema respectfully represents:

JURISDICTION, VENUE, AND STATUTORY AUTHORITY

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This First Application has been prepared by Dykema in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "UST Guidelines"), and this Court's Order Pursuant to §§ 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated November 4, 2005 (the "Interim Compensation Order," and, collectively, with the Local Guidelines and the UST Guidelines, the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with same is annexed hereto as Exhibit A. Pursuant to the UST Guidelines, the Debtors have reviewed this First Application and approved of the entire amount requested by Dykema for services performed and expenses incurred during the Fee Application Period.

BACKGROUND

2. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their

businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. The Court has ordered joint administration of these cases.

3. No trustee or examiner has bee appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the “U.S. Trustee”) appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (together with the official committee of unsecured creditors, the “Statutory Committee”).

4. On July 27, 2007, the Debtors filed their Application for Order under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Dykema Gossett PLLC as Special Counsel to Debtors Nunc Pro Tunc to April 1, 2007 with a supporting declaration (the “Rose Declaration”) (the “Employment Application”). An Order (“Employment Order”) was signed and entered into the record on August 15, 2007 by the Honorable Robert D. Drain Authorizing Employment and Retention of Dykema Gossett PLLC as Special Counsel to Debtors Nunc Pro Tunc to April 1, 2007, which authorized Dykema to provide the Debtors with ongoing legal advice and services regarding certain of the Debtors’ intellectual property, environmental, corporate and litigation matters (the “Services”).

5. Since the Petition Date, Dykema has performed a variety of non-duplicative Services in which the Debtors are involved.

SUMMARY OF SERVICES RENDERED

6. Dykema is a professional limited liability company engaged in the general practice of law. Dykema is seeking allowance of all fees and expenses incurred during the Fee Application Period totaling \$382,809.95 in fees and \$28,365.03 in costs. Dykema maintains computerized records of the time spent and expenses incurred by all Dykema attorneys and paraprofessionals in connection with the Debtors chapter 11 cases. Subject to redaction or modification for the attorney-client privilege, where necessary, to protect the Debtors' estates, in accordance with the Interim Compensation Order, copies of these computerized records have previously been furnished to the Debtors and the Office of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), in the format specified by the UST Guidelines in connection with Dykema's monthly fee statements.

7. Dykema has served six monthly statements since the Employment Order was granted on August 17, 2007, pursuant to the Interim Compensation Order. The following monthly reports were served on the Notice Parties as defined in the Interim Compensation Order:

<u>FEES STATEMENT PERIOD</u>	<u>FEES AND EXPENSES</u>
Fee Statement for services rendered and for expenses incurred from: April 1, 2007 through and including April 30, 2007	\$59,726.00 = 100% of fees \$47,780.80 = 80% of fees \$1,411.75 = 100% of expenses
Fee Statement for services rendered and for expenses incurred from: May 1, 2007 through and including May 31, 2007 ¹	\$43,751.05 = 100% of fees \$35,000.84 = 80% of fees \$5,939.43 = 100% of expenses

¹ Fees in the amount of \$11,477.70 were inadvertently omitted in the May and June Statements (see Exhibit B for the invoices involving these missing fees.) These fees have been included in the final amount requested in this Application.

Fee Statement for services rendered and for expenses incurred from: June 1, 2007 through and including June 30, 2007	\$60,073.70 = 100% of fees \$48,058.96 = 80% of fees \$7,145.92 = 100% of expenses
Fee Statement for Services rendered and expenses incurred from: July 1, 2007 through and including July 31, 2007	\$72,454.40 = 100% of fees \$57,963.52 = 80% of fees \$3,925.29 = 100% of expenses
Fee Statement for Services rendered and expenses incurred from: August 1, 2007 through and including August 31, 2007	\$76,464.70 = 100% of fees \$61,171.76 = 80% of fees \$2,463.89 = 100% of expenses
Fee Statement for Services rendered and expenses incurred from: September 1, 2007 through and including September 30, 2007	\$58,862.40 = 100% of fees \$47,089.92 = 80% of fees \$7,478.75 = 100% of expenses
Invoice inadvertently missed for April 2007 fees (Invoice # 1178611)	\$9,547.20 = 100% of fees \$7,637.76 = 80% of fees \$-0- = 100% of expenses
Invoice inadvertently missed for May 2007 fees (Invoice #1178639)	\$1,930.50 = 100% of fees \$1,544.40 = 80% of fees \$-0- = 100% of expenses
<u>GRAND TOTAL</u>	\$382,809.95 = 100% of fees \$306,247.96 = 80% of fees \$28,365.03 = 100% of expenses

8. In connection with the commencement of the Debtors' Chapter 11 case and the preliminary work performed in advance thereof, Dykema has received no retainer fee in this case.

9. During the Fee Application Period, Dykema attorneys and paraprofessionals expended a total of 1,214.00 hours in the performance of necessary and critical services requested by the Debtors. A schedule setting forth the total number of hours expended by each professional or paraprofessional during the Fee Application Period, his/her title; his/her year admitted to bar, if relevant, his/her respective hourly billing rate and discounted rate and total of

amount of fees and blended rates are annexed hereto as Exhibit B. A schedule specifying the nature and amount of the expenses for which Dykema is seeking reimbursement is attached hereto as Exhibit C.

10. Dykema is charging for its services in accordance with its hourly rates in effect on the dates that services were rendered. These hourly rates are identical to those generally charged by Dykema for similar services in other bankruptcy and non-bankruptcy proceedings, unless special discounts were arranged with the Debtors prior to rendering services.

11. In accordance with the U.S. Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (the "Trustee's Guidelines"), section II(A)(5), this First Application has been forwarded to the Debtors for its review. Further, in compliance with section II(B)(2), Dykema states that it has served upon the Debtors all its monthly fee statements to date.

12. Dykema has filed and served this First Application in accordance with the Interim Compensation Order.

13. The services rendered by Dykema during the Fee Application Period have been divided into several categories in accordance with the U.S. Trustee's Guidelines, each of which is described in more detail below and with reference to the detailed time entries.

**SERVICES PROVIDED FROM
APRIL 1, 2007 THROUGH AND INCLUDING SEPTEMBER 30, 2007**

14. The project categories listed in Exhibit D includes a number of tasks and professional services rendered by Dykema for the Debtors, since the commencement of the Chapter 11 cases. These categories have been arranged to facilitate convenience of presentation and to comply with the requirements of the Court, the Office of the United States Trustee and the

Bankruptcy Code and represent an exclusive summary of Dykema's activities as special counsel for the Debtors.

15. A brief description follows of the type of services rendered in these categories:

a. The majority of the matters listed in Exhibit D refer to work performed in the Intellectual Property practice at Dykema. These services consisted of preparing and filing a number of U.S. patent applications with the U.S. Patent and Trademark Office.

b. Dykema represented the Debtors in an arbitration proceeding against Hitachi Automotive. At issue in the case was whether a purchase order issued by the Debtors to Hitachi was a requirements contract under Michigan law. After selecting the sole arbitrator, the parties engaged in written discovery consisting of document requests and interrogatories. The parties submitted direct testimony in written form and pre-hearing briefs in advance of the arbitration. The arbitration was conducted in July 2007. Both sides presented witnesses for examination at the hearing. Following the hearing, the parties submitted post-hearing briefs. The arbitrator issued his award in the Debtors' favor on October 22, 2007.

c. During the Fee Application Period, the environmental team at Dykema addressed environmental issues involving the proposed sale of one of Debtors' facilities and issues involving the proposed lease of another of the Debtors' facilities. Dykema's environmental team also assisted with negotiation of a settlement with US EPA regarding environmental remediation at the Delphi Dayton, OH plant. The team also has had one of its attorneys working at Delphi 3 full days a week (starting the week of Oct. 22, 2007) in the capacity as a temporary special counsel on environmental matters, which engagement has been extended for 2008.

- d. Dykema's tax group addressed issues regarding tax audit issues for the Debtors.
- e. Dykema's corporate section rendered services to the Debtors regarding the potential divestiture of one of Debtor's lines of business.

DISBURSEMENTS

16. Dykema made out-of-pocket disbursements during the Fee Application Period in the amount of \$28,365.03. This sum includes the following charges, among others, certified copies, telephone and telecopier toll and other charges, express mail charges, delivery charges, printing services; witness and filing fees and photocopying charges.

17. Costs incurred for computer assisted research are not included in Dykema's normal hourly billing rates and, therefore, are itemized and included in Dykema's disbursements. Dykema represents that its rate for duplication is \$0.10 per page, its rate for outgoing telecopier transmissions is \$1.00 (excluding related long distance transmission charges), there is no charge for incoming telecopier transmissions and there is no surcharge for computerized research. A complete review by category of the expenses incurred during the Fee Application Period is included in the summary of disbursements attached hereto as Exhibit C. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Fee Application Period, but were not processed prior to the preparation of this First Application, Dykema reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

PROFESSIONAL SERVICES RENDERED AND COSTS INCURRED FOR ENTIRE CASE

18. Dykema seeks an award corresponding to the professional fees and the actual, reasonable and necessary costs incurred throughout the Fee Application Period and requests that

the Court affirm its previous orders granting interim fees and expenses. The requested relief is proper, as Dykema has demonstrated that the professional services rendered and costs incurred since the Employment Order have benefited the Debtors, creditors and the bankruptcy estate. Section 330 of the Bankruptcy Code permits compensation provided such request is "reasonable." Under any standard, the fees incurred by Dykema meet this test. In this First Application, Dykema also seeks this Court's award of all fees in the amount of \$382,809.95 and expenses in the amount of \$28,365.03 for its representation of the Debtors for the case.

WHEREFORE, Dykema respectfully requests entry of the order attached as Exhibit E granting (i) Dykema allowance of compensation for professional services rendered during the Fee Application Period as Special Counsel for the Debtors totaling \$382,809.95; (ii) reimbursement of actual and necessary expenses incurred by Dykema during the Fee Application Period in the amount of \$28,365.03; and (iii) such other and further relief as is just.

Respectfully Submitted,

DYKEMA GOSSETT PLLC

/s/ Brendan G. Best
Brendan G. Best (P66370)
39577 Woodward Ave., Suite 300
Bloomfield Hills, MI 48304
(248) 203-0700

Dated: December 14, 2007

EXHIBIT A

DYKEMA GOSSETT PLLC
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UNITED STATES BANKRUPTCY COURT
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In re : x
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: Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
Debtors. : (Jointly Administered)
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF
FIRST APPLICATION OF DYKEMA GOSSETT PLLC FOR
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Brendan G. Best, hereby certify that:

1. I am an associate with the applicant firm, Dykema Gossett PLLC ("Dykema"), with responsibility for the jointly administered chapter 11 cases of Delphi Corporation, et al. (the "Debtors"), in respect of compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on

April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”) and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (the “Interim Compensation Order” and collectively with the Amended Local Guidelines and UST Guidelines, the “Guidelines”).

2. This certification is made in respect of Dykema’s application, dated **December 14, 2007** (the “Application”), for interim compensation and reimbursement of expenses for the period commencing April 1, 2007 through and including September 30, 2007 (the “Application Period”) in accordance with the Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by Dykema and generally accepted by Dykema’s clients; and
- d. in providing a reimbursable service, Dykema does not make a profit on that service, whether the service is performed by Dykema in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines and as required by the Interim Compensation order, I certify that Dykema has complied with these provisions requiring it to provide the Debtors and the Office of the United States Trustee for the Southern District of New York, on a monthly basis, with a statement of Dykema’s fees and disbursements accrued during the previous month.

5. In respect of section B.3 of the Local Guidelines, I certify that the Debtors and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: **December 14, 2007**

Respectfully submitted,

New York, New York

DYKEMA GOSSETT PLLC

/s/ Brendan G. Best

Brendan G. Best, Esq. (P66370)

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EXHIBIT B

SUMMARY OF FEES DELPHI CORPORATION, et al.

APRIL 1, 2007 THROUGH AND INCLUDING SEPTEMBER 30, 2007

<u>ATTORNEYS</u>	<u>TITLE</u>	<u>YEAR ADMITTED TO BAR</u>	<u>HOURLY BILLING RATE AND YEAR</u>	<u>HOURLY BILLING RATE DISCOUNT AND YEAR¹</u>	<u>HOURS</u>	<u>AMOUNT</u>
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			EFFECTIVE BILLING RATE	<u>3.15.33</u>		
			TOTAL HOURS		<u>1,214.00</u>	
			TOTAL FEES			<u>\$382,809.95</u>

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EXHIBIT C
SUMMARY OF EXPENSES
DEPHI CORPORTION

APRIL 1, 2007 THROUGH AND INCLUDING SEPTEMBER 30, 2007

<u>Description</u>	<u>Amount</u>
Meal / Entertainment Expens	\$ 48.32
Patents and Trademarks	16,820.00
Photograph / Video Tape Services	233.20
Printing Services	6,694.78
Title Checks / Searches	500.00
Travel Expenses – Except Air Travel & Meals	49.90
Commissioner of Patents	1,550.00
Photocopy Charges	1,138.69
Telecommunications	444.42
Printing Charges	525.30
Federal Express / Delivery	68.45
Document Delivery	35.00
Messenger Delivery Services	71.73
Postage	23.60
United Parcel Services	37.74
Legal Research – Lexis	24.54
Legal Research – Westlaw	99.36
GRAND TOTAL	\$28,365.03

DELPHI CORPORATION
Dykema Gossett PLLC First Interim Fee Application
Summary of Matters

Client-Matter #	Description	Hours	Fees
065110-0167	DESC 1: (DP-315341) USPA "SYNC	14.20	4,500.00
065110-0164	DESC 1: (DP-315928) USPA CONDU	4.10	969.00
065110-0159	DESC 1: (DP-316127) USPA "HYDR	14.20	4,500.00
065110-0160	DESC 1: (DP-316128) USPA "COMM	14.70	4,500.00
065110-0158	DESC 1: (DP-316149) USPA "TRAN	2.00	-
065110-0161	DESC 1: (DP-316150) USPA "ELEC	15.10	4,500.00
065110-0165	DESC 1: (DP-316208) USPA LIGHT	14.00	4,500.00
065110-0168	DESC 1: (DP-316224) USPA "OBDI	14.80	4,500.00
065110-0166	DESC 1: (DP-316238) USPA NON-C	17.20	4,500.00
065110-0162	DESC 1: (DP-316349) USPA IGNIT	15.20	4,500.00
065110-0163	DESC 1: (DP-316400) USPA TWIN	11.90	3,411.00
065110-0169	DESC 1: (DP-316463) USPA DYNAM	15.00	4,500.00
065110-0185	DESC 1: (DP-316469) USPA "FUEL	15.00	4,500.00
065110-0172	DESC 1: (DP-316524) USPA "METH	14.00	4,500.00
065110-0170	DESC 1: (DP-316627) USPA "METH	14.20	4,500.00
065110-0171	DESC 1: (DP-316661) USPA "USIN	14.90	4,500.00
065110-0173	DESC 1: (DP-316685) USPA CYLIN	14.20	4,500.00
065110-0177	DESC 1: (DP-316686) USPA "PUMP	1.80	594.00
065110-0174	DESC 1: (DP-316686/DP-316687)	1.30	429.00
065110-0178	DESC 1: (DP-316687) USPA "VOLU	1.80	594.00
065110-0183	DESC 1: (DP-316688) USPA "TURB	1.30	429.00
065110-0179	DESC 1: (DP-316702) USPA "MODE	29.00	6,500.00
065110-0180	DESC 1: (DP-316768) USPA "MODE	29.90	6,500.00
065110-0181	DESC 1: (DP-316802) USPA "MICR	15.20	4,500.00
065110-0186	DESC 1: (DP-317070) USPA "ISOL	14.50	4,500.00
101520-0001	DESC 1: FEE APPLICATION ISSUES	40.00	8,680.00
101289-0001	DESC 1: HITACHI AUTOMOTIVE, IN	385.40	100,188.00
101542-0003	DESC 1: HOME AVENUE PLANT -AS	23.30	9,017.10
100428-0001	DESC 1: MICHIGAN SINGLE BUSINE	78.10	34,163.00
101302-0001	DESC 1: POWERTRAIN & SUSPENSIO	290.50	112,767.75
101542-0001	DESC 1: SAGINAW BRAKE FACILITY	72.10	25,307.10
098844-0001	DESC 1: VS. DYNAMIC SCIENCES I	5.10	1,261.00
	GRAND TOTAL :	1,214.00	382,809.95

DET 01# 588011

EXHIBIT E

DYKEMA GOSSETT PLLC
39577 Woodward Avenue
Suite 300
Bloomfield Hills, MI 48304-2820
(248) 203-0700
Brendan J. Best (P66370)

**Special Counsel for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession**

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : x
: Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
x

**ORDER APPROVING FIRST INTERIM FEE APPLICATION OF
DYKEMA GOSSETT PLLC FOR ALLOWANCE OF COMPENSATION
AND REIMBURSEMENT OF EXPENSES AS SPECIAL COUNSEL
FOR THE DEBTORS NUNC PRO TUNC TO APRIL 1, 2007 FROM
APRIL 1, 2007 THROUGH AND INCLUDING SEPTEMBER 30, 2007**

Upon consideration of the First Interim Fee Application of Dykema Gossett PLLC ("Dykema") for Allowance of Compensation and of Reimbursement of Expenses as Special Counsel for the Debtors Nunc Pro Tunc to April 1, 2007 from April 1, 2007 Through and Including September 30, 2007 (the "Application"); and the Court having entered the Order Pursuant to Section 327(e) of the Bankruptcy Code Authorizing the Employment and Retention

of Dykema Gossett PLLC as Special Counsel for the Debtors Nunc Pro Tunc to April 1, 2007 from April 1, 2007; and this Court having reviewed the Application; and no objections to the Application having been filed; and a hearing having been held before this Court to consider the Application; and this Court having found that (i) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (ii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and (iii) notice of the filing of this Application was adequate and appropriate under the circumstances and in compliance with applicable Federal Rules of Bankruptcy Procedure and the Local Rules of this Court; and sufficient cause having been shown therefore, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is hereby granted.
2. The Court hereby approves and allows on an interim basis, compensation to Dykema, for its actual, reasonable and necessary services rendered for the benefit of the Debtors for the period April 1, 2007 through September 30, 2007 in the amount of \$382,809.95 and reimbursement to Dykema for actual and necessary expenses incurred by Dykema in connection with the aforesaid services in the amount of \$28,365.03.
3. The Debtors are hereby authorized to remit the balance of any unpaid fees and expenses awarded by this Order to Dykema, consistent with the terms of the 20% holdback reserve pursuant to the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 14, 2004 (D.N. 71).

Dated: New York, New York
_____, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Case No.: 05-44481 (RDD) (Jointly Administered)

Case Name: In re Delphi Corporation, et al.

Current Fee Period: (January 1, 2007 to April 30, 2007)

Applicant	Date of Application	Docket No. of Application	Fees Requested	Fees Awarded	Expenses Requested	Expenses Awarded
Dykema Gossett PLLC	12/ 2007		\$382,809.95	\$	\$28,365.03	\$

Summary: All Fee Periods (Including this Period)

Applicant	Total Fees Requested	Total Fees Awarded	Total Expenses Requested	Total Expenses Awarded
Dykema Gossett PLLC	\$382,809.95	\$	\$28,365.03	\$

Date: _____

Initials: U.S.B.J.

DET01\588186.1
DLM/MT

DYKEMA GOSSETT PLLC
39577 Woodward Avenue
Suite 300
Bloomfield Hills, MI 48304-2820
(248) 203-0700
Brendan G. Best (P66370)

**Special Counsel for Delphi Corporation, et al.,
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

FOR ELECTRONIC FILING PURPOSES ONLY

Due to the volume of the accounting reports, they are not included with the electronically filed copy of the First Interim Application of Dykema Gossett PLLC for Allowance of Compensation and Reimbursement of Expenses as Special Counsel for the Debtors Nunc Pro Tunc to April 1, 2007 for the fee period from April 1, 2007 through and including September 1, 2007.

Copies of the accounting reports referenced in the Application may be obtained by contacting Brendan Best, Esq., Dykema Gossett PLLC, 39577 Woodward Avenue, Suite 300, Bloomfield Hills, MI 48304-2820, (248) 203-0700, bbest@dykema.com.

Hearing Date and Time: February 26, 2008 at 10:00 a.m.
Objection Deadline: February 19, 2008 at 4:00 p.m.

DYKEMA GOSSETT PLLC
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Bloomfield Hills, MI 48304-2820
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
:
In re : Chapter 11
:
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

**NOTICE OF FILING OF FIRST INTERIM APPLICATION OF
DYKEMA GOSSETT PLLC FOR ORDER AUTHORIZING AND APPROVING
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

PLEASE TAKE NOTICE that on December 14, 2007, Dykema Gossett PLLC (“Dykema”) filed its First Interim Fee Application for Allowance of Compensation and Reimbursement of Expenses as Special Counsel for the Debtors Nunc Pro Tunc to April 1, 2007

(the "Application") for the Period from April 1, 2007 through and including September 30, 2007 (the "Fee Period"), together with its exhibits.

PLEASE TAKE FURTHER NOTICE that Dykema is requesting compensation from the debtors and debtors-in-possession (the "Debtors") in the above-captioned case in the amount of \$382,809.25 for services rendered, and reimbursement of actual and necessary expenses in the amount of \$28,365.03 for the Fee Period. The aggregate amount of fees and expenses requested for approval pursuant to the Application is \$411,174.98.

PLEASE TAKE FURTHER NOTICE that on **February 26, 2008 at 10:00 a.m.** (**Prevailing Eastern Time**) a hearing to consider the relief requested in the Application will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge for the Southern District of New York, Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must: (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (1) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e), as supplemented, (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other

Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: David Sherbin and John D. Sheehan), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) (counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (v) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) counsel for the Official Committee of Equity Security Holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), (vii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), (viii) Valerie Venable, GE Plastics America, 9930 Kincey Avenue, Huntersville, NC 28078, (ix) Legal Cost Control, Inc., 255 Kings Highway East, Haddonfield, NJ 08033 (Att'n: John J. Marquess), and (x) special labor counsel to the Debtors, O'Melveny & Myers LLP, 1625 Eye Street, NW, Washington, DC 20006 (Att'n: Tom Jerman), in each case so as to be **received** no later than **4:00 p.m. (Prevailing Eastern Time) on February 19, 2008** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order, as supplemented, will be considered by the Bankruptcy Court at the Hearing. If no responses or objections to the Application are timely

filed and served in accordance with the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Application without further notice.

DATED: Bloomfield Hills, MI
December 14, 2007

BRENDAN G. BEST
DYKEMA GOSSETT PLLC

By /s/ Brendan G. Best
Brendan G. Best
Special Counsel for Delphi Corporation,
et al., Debtors and Debtors-in-Possession

Hearing Date and Time: February 26, 2008 at 10:00 a.m.
Objection Deadline: February 19, 2008 at 4:00 p.m.

DYKEMA GOSSETT PLLC
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

x

:

In re : Chapter 11

:

DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)

:

Debtors. : (Jointly Administered)

:

x

CERTIFICATE OF SERVICE

I hereby certify that, pursuant to the Order Under 11 U.S.C. §331 Establishing Procedures for Interim Compensation as Reimbursement Of Expenses Of Professionals, entered on November 4, 2005, as modified by the Order Approving Joint Interest Agreement Between Debtors and Official Committee of Unsecured Creditors, Implementing Protective Order, and Approving Procedures To Protect Information in Fee Statements, entered on April 18, 2006

(together, the "Administrative Order"), copies of the First Interim Fee Application Of Dykema Gossett PLLC For Allowance Of Compensation And Reimbursement Of Expenses As Special Counsel For The Debtors Nunc Pro Tunc To April 1, 2007 For The Period From April 1, 2007 Through And Including September 30, 2007, was served on the 14th day of December, 2007 by overnight mail on:

Office of the US Trustee, S.D. of New York Attn: Alicia M. Leonhard, Esq. 33 Whitehall Street, Suite 2100 New York, NY 10004	John William Butler, Jr., Esq. Skadden, Arps, Slate, Meagher & Flom, LLP Counsel for the Debtors 333 W. Wacker Drive, Suite 2100 Chicago, Illinois
Robert J. Rosenberg, Esq. Latham & Watkins LLP Counsel for the Official Committee of Unsecured Creditors 885 Third Avenue New York, NY 10022	Marlane Melican, Esq. Davis Polk & Wardwell 450 Lexington Avenue New York, NY 10017
Delphi Corporation Attn: Joseph Papelian, Esq. 5725 Delphi Drive Troy, MI 48098	Janine Jjinggo Skadden, Arps, Slate, Meagher & Flom LLP Counsel for the Debtors Four Times Square New York, NY 10035
David M. Scherbin Delphi Corporation 5725 Delphi Drive Troy, MI 48098	John D. Sheehan Delphi Corporation 5725 Delphi Drive Troy, MI 48098
General Counsel Delphi Corporation 5725 Delphi Drive Troy, MI 48098	Valerie Venable GE Plastics Americas 9930 Kincey Avenue Huntersville, NC 28078
Marissa Wesley, Esq. Simpson, Thacher & Bartlett LLP 425 Lexington Avenue New York, NY	

I further certify that, pursuant to the Administrative Order, notice of the filing of said Application has been provided, via electronic mail, to the "Master Service List" and the "2002 Entities" listed in the database at www.delphidocket.com as of the date hereof.

Dated: Bloomfield Hills, MI

December 14, 2007

DYKEMA GOSSETT PLLC

/s/ Brendan G. Best

Brendan G. Best (P66370)
39577 Woodward Ave., Suite 300
Bloomfield Hills, MI 48304
(248) 203-0700

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